

## PCA-CX-14.3: Engagement Completion Document

Company Name: A1; ABCD; ASB; HP; infinity; Mindtree; Nayana & Co; Raju & Co; Rakesh & Co; S&S; Start; T1; TRACe Test Demo and Co.; UBC; Varun & co; Venu  
 Balance Sheet Date: 03 Sept 2025  
 Completed By: Reviewer1  
 Date: 03 Sept 2025

| SubPoint   | Remarks                                 | WorkpaperRef  |
|--|---|---------------|
| 1. Significant issue(s) involving selection, application, and consistency of accounting principles (including disclosures)   |   |               |
| 10. Significant findings or issues identified during the reviews of interim financial information: [ ]   |   |               |
| a. Facts giving rise to the interim findings/issues  |   |               |
| b. Actions taken and evidence obtained to address the interim findings/issues (including relevant professional literature and consultations)   |   |               |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)  |   |               |
| d. Final resolution and basis for conclusion   |   |               |
| 11. Disagreements among members of the engagement team or with others consulted about final conclusions reached on significant accounting or auditing matters, including the basis for the final resolution                                  |   |               |
| a. Facts giving rise to the disagreements, along with identification of engagement team members with opposing views  |   |               |
| b. Actions taken and evidence obtained to address the disagreements (including relevant professional literature and consultations)   |   |               |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)  |   |               |
| d. Final resolution and basis for conclusion   |   |               |
| 2. Results of procedures indicating a need for significant modification of planned procedures: material misstatements (including omissions in the financial statements): significant deficiencies or material weaknesses in internal control |   |               |
| a. Facts giving rise to the matters  | Store ledger is not maintained Qty wise | Going Concern |

| SubPoint  | Remarks                   | WorkpaperRef  |
|---|---------------------------|---------------|
| a. Facts giving rise to the matters   | separate from GL          | Going Concern |
| b. Actions taken and evidence obtained to address the matters (including relevant professional literature and consultations)  |                           |               |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)   |                           |               |
| d. Final resolution and basis for conclusion  | Please refer to Workpaper | Going Concern |
| 3. Accumulated misstatements and evaluation of uncorrected misstatements, including relevant quantitative and qualitative factors   |                           |               |
| a. Facts giving rise to the misstatement(s), including relevant quantitative and qualitative factors  |                           |               |
| b. Actions taken and evidence obtained to address the misstatements (including relevant professional literature and consultations)  |                           |               |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)   |                           |               |
| d. Final resolution and basis for conclusion  |                           |               |
| 4. Circumstances that caused significant difficulty in applying auditing procedures   |                           |               |
| a. Facts giving rise to the circumstances   |                           |               |
| b. Actions taken and evidence obtained to address the circumstances (including relevant professional literature and consultations)  |                           |               |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)   |                           |               |
| d. Final resolution and basis for conclusion  |                           |               |
| 5. Significant changes in the auditor's risk assessments, including risks that were not previously identified, and modifications or additions to audit procedures due to such changes |                           |               |
| a. Facts giving rise to the changes   |                           |               |
| b. Actions taken and evidence obtained to address the changes (including relevant professional literature and consultations)  |                           |               |
| c. Reasoning process used to formulate a  |                           |               |

| SubPoint  | Remarks | WorkpaperRef |
|---|---------|--------------|
| conclusion (including consideration of inconsistent or contradicting evidence or guidance)  |         |              |
| d. Final resolution and basis for conclusion  |         |              |
| 6. Risks of material misstatement determined to be significant risks and the results of auditing procedures in response to such risks                                   |         |              |
| a. Facts giving rise to the significant risks   |         |              |
| b. Actions taken and evidence obtained to address the significant risks (including relevant professional literature and consultations)                                  |         |              |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)                                     |         |              |
| d. Final resolution and basis for conclusion  |         |              |
| 7. Other significant findings or issues, including any significant unusual transactions   |         |              |
| a. Facts giving rise to the findings/issues/ significant unusual transactions   |         |              |
| b. Actions taken and evidence obtained to address the findings/issues/significant unusual transactions c (including relevant professional literature and consultations) |         |              |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)                                     |         |              |
| d. Final resolution and basis for conclusion  |         |              |
| 8. Other matters that could result in modification of the audit report  |         |              |
| a. Facts giving rise to the matters   |         |              |
| b. Actions taken and evidence obtained to address the matters (including relevant professional literature and consultations)  |         |              |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance)                                     |         |              |
| d. Final resolution and basis for conclusion  |         |              |
| 9. Other issues resulting in consultations  |         |              |
| a. Facts giving rise to the consultation  |         |              |
| b. Nature and the scope of the consultation   |         |              |

| SubPoint  | Remarks | WorkpaperRef |
|---|---------|--------------|
| c. Actions taken and evidence obtained to address the issue resulting in the consultation   |         |              |
| d. Reasoning process used to formulate the conclusion (including consideration of inconsistent or contradicting evidence or guidance) |         |              |
| e. Final resolution, basis for conclusion, and how the conclusions were implemented   |         |              |
|   |         |              |